



# **Departmental Quarterly Performance Report**

## **AUDIT AND MANAGEMENT SERVICES**

**FY 2004  
Quarter 3**

<b>I.</b>	<b>Performance Initiatives</b>	<b>Pages 2-3</b>
<b>II.</b>	<b>Personnel Status</b>	<b>Page 4</b>
<b>III.</b>	<b>Financial Performance</b>	<b>Page 5</b>
<b>IV.</b>	<b>Department Director Review</b>	<b>Page 6</b>

# Departmental Quarterly Performance Report

Department Name: **AUDIT AND MANAGEMENT SERVICES**

Reporting Period: **FY 2004 – Quarter 3**

## MAJOR PERFORMANCE INITIATIVES

### Describe Key Initiatives and Status

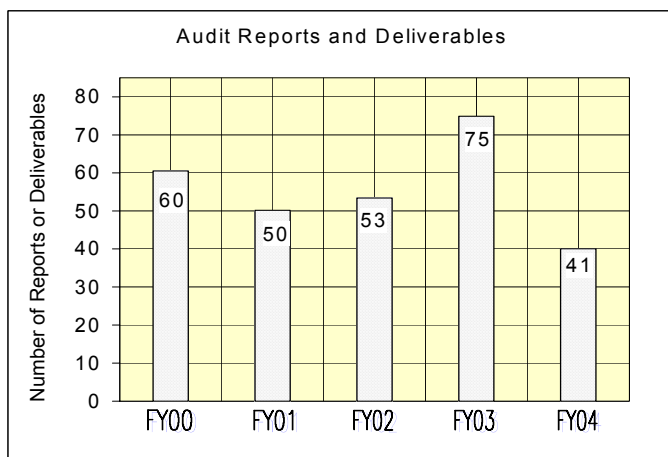
Check all that apply

#### Initiatives

- Annually complete 75% of planned audits or issue no less than 50 audit reports.
- Complete risk assessment analysis and develop audit plan during second quarter.

#### Status:

- Through June 30, 2004, issued 41 audit reports, including 10 this quarter, shown below with comparable historical data.
  - Monies collected this quarter from prior audit assessments totaled \$309,254.
  - Performed organizational review of Minorities Overcoming the Virus through Education, Responsibility and Spirituality, Inc (MOVERS), which provided substantive feedback to County management regarding the organization's fiscal condition and status of corrective actions.
  - Completed audits of MMAP Surtax loan records and Aviation Accounts Receivables, identifying significant opportunities for operational improvements in recordkeeping and balancing of MMAP Surtax loan portfolio, as well as enhancing Aviation collections and minimizing bad debts.
  - Completed four Aviation reviews including a concessionaire, aeronautical permittee, airline lessee and car rental agency. Audits evaluated lease/permit compliance, identifying areas for improvement with minor financial recoveries.
  - Compliance audit of prepaid phone card vending machines at MIA is being finalized.



☒ *Strategic Plan – ES8-1*

☒ *Business Plan*

☐ *Budgeted Priorities*

☐ *Customer Service*

☐ *ECC Project*

☐ *Workforce Dev.*

☐ *Audit Response*

☐ *Other* \_\_\_\_\_  
(Describe)

#### Initiatives

- Conduct 60% follow-up audits on the annual audit Plan.
- Issue a minimum 25% of audit reports within 90 days after fieldwork completion.
- Provide support services to various County departments.

#### Status:

- Three follow-up audits were issued according to Plan.
- Four of 10 audit reports released this quarter were issued within 90 days after fieldwork completion.
- Ongoing audit of PHT/University of Miami to assess propriety of payments, making constructive recommendations to improve contracting process.
- Operational audits in progress at GSA Risk Management, WASD and Aviation to identify areas for improvement (workflow processes, productivity, etc.).

☒ *Strategic Plan – ES1-1*

☒ *Business Plan*

☐ *Budgeted Priorities*

☒ *Customer Service*

☐ *ECC Project*

☐ *Workforce Dev.*

☐ *Audit Response*

☐ *Other* \_\_\_\_\_  
(Describe)

## Departmental Quarterly Performance Report

**Department Name: AUDIT AND MANAGEMENT SERVICES**

**Reporting Period: FY 2004 – Quarter 3**

---

<p><u>Initiatives</u></p> <ul style="list-style-type: none"><li>• Provide access to audit information on web site by 9/30/04.</li></ul> <p><u>Status:</u></p> <ul style="list-style-type: none"><li>• Efforts continue towards developing Department web site on Metronet in coordination with Communications Department.</li></ul>	<p><u>X</u> <i>Strategic Plan – ES2-1</i></p> <p><u>X</u> <i>Business Plan</i></p> <p>___ <i>Budgeted Priorities</i></p> <p>___ <i>Customer Service</i></p> <p>___ <i>Workforce Dev.</i></p> <p>___ <i>ECC Project</i></p> <p>___ <i>Audit Response</i></p> <p>___ <i>Other</i> _____ (Describe)</p>
<p><u>Initiatives</u></p> <ul style="list-style-type: none"><li>• Annually provide 40 hours of Continuing Professional Education to every auditor.</li><li>• Conduct quarterly staff meetings.</li><li>• Conduct annual evaluations within 30 days after due date.</li><li>• Increase certified staff.</li><li>• Upgrade new auditor training.</li><li>• Fill Deputy Director position.</li></ul> <p><u>Status:</u></p> <ul style="list-style-type: none"><li>• Conducted meeting this quarter to apprise staff of current developments.</li><li>• Recruitment underway to fill vacant positions.</li><li>• Provided staff 31 hours of Continuing Professional Education through contracted technical training. Additional training planned for September 2004.</li><li>• Approximately 63% (5 of 8) annual evaluations due this quarter were conducted within 30 days after due date.</li></ul>	<p><u>X</u> <i>Strategic Plan – ES5-2 and 5-4</i></p> <p><u>X</u> <i>Business Plan</i></p> <p>___ <i>Budgeted Priorities</i></p> <p>___ <i>Customer Service</i></p> <p>___ <i>Workforce Dev.</i></p> <p>___ <i>ECC Project</i></p> <p>___ <i>Audit Response</i></p> <p>___ <i>Other</i> _____ (Describe)</p>

**Departmental Quarterly Performance Report**  
**Department Name: AUDIT AND MANAGEMENT SERVICES**  
**Reporting Period: FY 2004 – Quarter 3**

---

**PERSONNEL SUMMARY**

***A. Filled/Vacancy Report***

NUMBER OF FULL-TIME POSITIONS*	Filled as of September 30 of Prior Year	Current Year Budget	Number of Filled and Vacant positions at the end of 2nd quarter							
			Quarter 1		Quarter 2		Quarter 3		Quarter 4	
			Filled	Vacant	Filled	Vacant	Filled	Vacant	Filled	Vacant
	53	54	51	3	51	3	48	6		

**Notes:**

***B. Key Vacancies***

- This quarter-end, 48 of 54 budgeted positions filled.

***C. Turnover Issues***

***D. Skill/Hiring Issues***

- Because of County Residency Ordinance, the Department has been negatively impacted in hiring quality audit staff at upper management level.

***E. Part-time, Temporary and Seasonal Personnel***  
***(Including the number of temporaries long-term with the Department)***

***F. Other Issues***

- Concerned regarding loss of five audit positions, which will impact the Department's ability to adequately address significant County-wide risks.

# Departmental Quarterly Performance Report

Department Name: **AUDIT AND MANAGEMENT SERVICES**

Reporting Period: **FY 2004 – Quarter 3**

	PRIOR YEAR  Actual	FY 2003-04						
		Total Annual Budget	Quarter 3		Year-to-date			
			Budget	Actual	Budget	Actual	\$ Variance	% of Annual Budget
<b>Revenues</b>								
<b>General Fund</b>	\$ 1,985	\$ 3,374	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Charges for Audit Services</b>	1,150	1,100	-	-	-	8	8	0.7%
<b>Tax Recoveries</b>	850	-	-	-	-	-	-	0.0%
<b>Carryover</b>	87	-	-	-	-	-	-	0.0%
<b>Total</b>	\$ 4,072	\$ 4,474	\$ -	\$ -	\$ -	\$ 8	\$ 8	
<b>Expense</b>								
<b>Salary and Fringes</b>	\$ 3,838	\$ 4,201	\$ 1,050	\$ 1,015	\$ 3,150	\$ 3,075	\$ (75)	73.2%
<b>Other Operating</b>	195	240	60	25	180	85	(95)	35.4%
<b>Capital</b>	39	33	8	5	24	30	6	90.9%
<b>Total</b>	\$ 4,072	\$ 4,474	\$ 1,118	\$ 1,045	\$ 3,354	\$ 3,190	\$ (164)	

Notes on Financial and Personnel Information:

Equity in pooled cash (for proprietary funds only)

Fund/ Subfund	Prior Year	Projected at Year-end as of			
		Quarter 1	Quarter 2	Quarter 3	Quarter 4
		N/A	N/A	N/A	N/A
<b>Total</b>		N/A	N/A	N/A	N/A

**Comments:** (Explain variances, discuss significant in-kind services, provide status of aged receivables at 30-60-90+ days and those scheduled for write-off, if applicable.)

Aged 90+ receivables include \$850,000 in telecommunications tax recoveries currently in litigation; \$400,000 due from Aviation Department for audit services rendered in FY 03. Collection of interdepartmental billings anticipated no later than the 4th quarter.

## Departmental Quarterly Performance Report

**Department Name: AUDIT AND MANAGEMENT SERVICES**

**Reporting Period: FY 2004 – Quarter 3**

---

### *STATEMENT OF PROJECTION AND OUTLOOK*

Department projects to be within authorized budgeted expenditures and projects that available revenues will exceed expenses except as noted below:

Notes and Issues:

### **DEPARTMENT DIRECTOR REVIEW**

The Department Director has reviewed this report in its entirety and agrees with all information presented, including the statement of projection and outlook.

\_\_\_\_\_  
*Cathy Jackson*

Cathy Jackson

Department Director

Date 7/27/04